

HOUSE BILL 2669
By Bittle

AN ACT to amend Tennessee Code Annotated, Section 67-6-212,
to clarify the application of the sales tax to charges for
admission to professional sporting events and to amend
Tennessee Code Annotated, Section 67-6-103.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-212, is amended by adding a
new subsection as follows:

(d) The provisions of this section taxing charges for admission shall be construed
to include all charges whatsoever made for admission to professional sporting events,
including any charge for a seat license, skybox, luxury suite, or any other
accommodation for spectators, whether styled as a license, lease, rental or otherwise.

SECTION 2. Tennessee Code Annotated, Section 67-6-103, is amended by adding
language to the end of subsection (d)(1) as follows:

Provided that, in lieu of distribution to any municipality, amounts derived from a National
Football League franchise shall be earmarked and allocated specifically and exclusively
to the general fund. Further provided that in all cases any distribution to a municipality
as provided for by this subsection shall be limited to a period of thirty (30) years
beginning from the date the franchise plays its first sporting event in Tennessee.
Following the expiration of this thirty (30) year period, all amounts which would have
otherwise been distributed to the municipality or retained in lieu of distribution shall be
allocated as provided elsewhere without regard to this subsection. Where a sports and

recreational facility is under construction on January 1, 1996 and the sports authority in the municipality secures a major league professional team as defined in this subsection, any distribution to the municipality as provided for by this subsection shall not be limited to a period of thirty (30) years.

SECTION 3. This Act shall take effect upon becoming law, the public welfare requiring it. Section 1 clarifies existing law and shall apply to all charges for admission, including any charge for a seat license, skybox, luxury suite, or any other accommodation for spectators, whether styled as a license, lease, rental or otherwise, to any professional sporting event made prior to or after the effective date of this Act. Section 2 shall apply to any distribution which would otherwise have been made pursuant to Section 67-6-103(d) after January 1, 1996.

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